

# WISCONSIN LEGISLATIVE COUNCIL STAFF

## RULES CLEARINGHOUSE

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## CLEARINGHOUSE RULE 97-070

### Comments

**[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated October 1994.]**

### 2. Form, Style and Placement in Administrative Code

a. It appears that in s. Accy 7.035 (3) (a) and (4) (a), the sentence “In accounting, this would normally be all courses taken beyond the introductory level.” should be placed in a note to the provision.

b. In s. Accy 7.035 (3) (intro.) and (4) (intro.), “all of the following” should be inserted after “including.” In sub. (3) (a) and (4) (a), a period should replace “; and,”.

### 5. Clarity, Grammar, Punctuation and Use of Plain Language

a. It is not entirely clear: (1) which aspects of the rule are intended to meet the statutory requirement for at least 150 semester hours of education with an accounting concentration at an educational institution and a bachelor’s or higher degree with an accounting concentration from an institution [s. 442.04 (4) (bm), Stats.]; and (2) which aspects are intended to interpret the statutory provision relating to the “reasonable equivalence” of an accounting concentration [s. 442.04 (4) (c), Stats.]. Because this is unclear, it is not possible to ascertain whether statutory requirements have been satisfied.

b. It is unclear to what degree the examining board will exercise discretion in individual circumstances to determine whether an applicant’s educational experience provides the “reasonable equivalence of an accounting concentration” under s. 442.04 (4) (c), Stats.

Furthermore, it is unclear how the various references to “accredited” in the rule mesh with the definition of “institution” in s. 442.04 (4) (a), Stats.

- c. In s. Accy 7.035 (1), what is a “concentration in accounting”?
- d. In s. Accy 7.035 (2), is it clear what “an equivalent combination” means?